

Mississippi  
Estate Tax Return  
For Decedents Dying On or After January 1, 2000

**Instructions** This return must be typed. Round to the nearest whole dollar. This return is for decedents dying on or after January 1, 2000. The executor or administrator must complete the following for the entire estate. Attach a copy of the Federal Form 706 with all accompanying schedules, a copy of the death certificate and a certified copy of the will if the decedent died testate. If decedent died testate, enter an X in the box labeled TESTATE.

Copies or reproductions of the official form are **not** acceptable. Failure to submit your return on the original form may result in a penalty.

**Due Date** This return must be filed within 9 months from the date of death of the decedent when the gross value of the estate exceeds the specific exemption, unless an approved extension has been granted. Attach a copy of the approved IRS and MS extensions.

Decedent's Last Name

Decedent's First Name, Middle, and Maiden

Date of Death

Decedent's Social Security Number

Domicile City, County and State

☐

Amended

☐

Testate

Executor's Last Name, First Name

Address

Phone

Executor's Last Name, First Name

Address

Phone

Attorney of Record

Address

Phone

Accountant of Record

Address

Phone

TAX COMPUTATION

1. Gross Estate per the Federal Form 706

2. Mississippi Gross Estate

3. Percentage of Estate in Mississippi (Line 2 divided by Line 1)

%

4. State Death Tax Credit Allowable

5. Mississippi Proration of State Death Tax Credit (Line 3 \* Line 4)

6. Less Tax Previously Paid

7. Tax Due with this Return

8. Interest (1/2% per month from original due date of return until paid)

9. 10 % Penalty if applicable (Multiply Line 7 by 10%)

10. TOTAL DUE

☐ Section 6166 Installment Election

Make check payable to  
Mail return to

State Tax Commission  
Post Office Box 1033  
Jackson, MS 39215

I declare, under the penalties of perjury, that this return (including any accompanying schedules) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Signature of Executor or Co-Executors

Signature of Preparer

Date

Telephone of Preparer

# Mississippi Estate Tax Return Instructions

---

Mississippi Estate Tax Return must be filed by the Executor or Administrator of the estate of any resident, or for any nonresident decedent where any real or tangible personal property of his gross estate is situated in Mississippi, where the gross value of the estate on the date of death, wherever located, exceeds the available exemption. The exemption amounts are: 1998 - \$625,000; 1999 - \$650,000; 2000 and 2001 \$675,000; 2002 and after will follow the Federal applicable exclusion established under 26 USC 2010. This return is to be filed for those decedents dying on or after January 1, 2000. For decedents dying prior to January 1, 2000, form number 94-101-99-1 must be filed.

If the executor or administrator is unable to make a complete return, he shall include with the return a description of any property not included and the name of every person holding a legal or beneficial interest in such property. The address of every person holding such interest and the value of such property should be included if known. If an executor or administrator was not appointed for the estate, then any person who has possession of any property of the estate must file a return.

A copy of the Federal Form 706 pages 1 through 3 including all accompanying schedules, a copy of the death certificate, certified copy of the will, and copies of appraisals of Mississippi property must be attached.

Extensions may be granted for a period of six (6) months for filing the return and paying the tax, provided the person responsible for filing makes an application to the Commission by the due date and can show undue hardship in completing the return. However, a lien will be in effect on the estate from the original due date until the return is filed and the tax is paid. Once the tax liability has been paid and upon completion of our review, a closing letter will be issued that will release all property from the imposed estate tax lien.

## INSTRUCTIONS FOR COMPLETING THE FORM

**Line 1** Enter the total gross estate wherever located. This includes all real, personal and intangible properties of the estate of residents and non-residents. This should equal the amount on Line 1 of the Federal Form 706.

**Line 2** Enter the amount of the estate located within the State of Mississippi.  
*Residents* - All property everywhere, less and except real property and tangible personal property located outside Mississippi.  
*Nonresidents* - Only real property and tangible personal property located inside Mississippi.

**Line 3** Divide Line 2 by Line 1. Enter the result for Line 3.

**Line 4** Enter the amount of State Death Tax Credit as calculated on the federal return line 15 prior to January 1, 2002, line 13 on or after January 1, 2002.

**Line 5** Enter the amount of State Death Tax Credit prorated to the State of Mississippi. The calculation is Line 3 multiplied by Line 4.

**Line 6** Enter the amount tax previously paid. This would include payments made with an extension request, if applicable, or payments made with the original filing of the estate return if this is an amended return.

**Line 7** Enter the result of Line 5 less Line 6. This is the amount of tax due with the filing of this return.

**Line 8** Enter the interest due if the return is submitted beyond the original due date of the return. Interest is calculated at one-half of one percent per month. Interest is charged against the amount of tax shown on the return. Enter the amount of interest due.

**Line 9** Enter the ten percent penalty due if your return is filed, or an extension request is submitted, after the due date of the return (including extensions). The penalty is ten percent of Line 5. The late filing penalty is charged against the amount of tax shown on the return.

**Line 10** Enter the TOTAL DUE with this return. This will be the sum of Lines 7, 8, and 9. Enter an X in the box labeled Section 6166 Installment if you have elected to remit the federal estate taxes by an approved installment method.